
TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

CHAPTER 2 - GUIDELINES FOR REAL PROPERTY ASSETS
ACCOUNTABILITY

1.	INTRODUCTION	1
2.	DEFINITIONS	3
3.	PROCESS	10
4.	DOCUMENTATION	12
5.	CAPITALIZATION	15
6.	P.L. 93-638 CONTRACT AND COMPACT OPERATIONS	19
7.	SUMMARY	22
8.	EXHIBITS	
	I. Real Property Typically Capitalized & Object Classes	23
	II. Real Property Items Typically Expensed	26
	III. Real Property Report (memorandum format)	27
	IV. Real Property Report Worksheet and Instructions	29
	V. Contracts Breakdown Worksheet and Instructions	38
	VI. Progress Payment Distribution by Contract & Instructions	40
	VII. Summary of Quarters Units and Instructions	41
	VIII. Essential Records Checklist	43
	IX. Inventory Category Codes and Property Descriptions	47

1. INTRODUCTION

A. Background

Several laws enacted by the Congress require a new level of coordination between the Real Property Inventory (RPI) and overall financial records of all Federal agencies. These laws are the Chief Financial Officers Act of 1990, Public Law (P.L.) 101-576, and the Federal Financial Management Act of 1994, P.L. 103-356. As a result of these Acts, the Federal Accounting Standards Advisory Board developed Standard 6 - Accounting for Property, Plant and Equipment. This standard directs how Federal agencies will track real property assets in its Real Property Inventories (RPI) and requires the reconciliation of these inventories (subsidiary ledger accounts) with the Agency's general financial statements.

In basic terms, real property asset value is increased (capitalized), or possibly decreased, by facilities projects that improve or construct (build or improve an asset such as a facility, building, structure) or reduce (possibly demolish) the value of an asset. These projects are funded through a number of funding sources such as New Construction, Maintenance and Improvement, Medicare and Medicaid, etc. It is not the funding source, but rather

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

the resultant change to an asset's value, that requires an entry in the RPI.

B. Purpose

These guidelines establish procedures to ensure real property accountability.

As indicated above, the information and values in the RPI must reconcile with the Agency's financial general ledger and the proration of total costs (expensed or capitalized) indicated. That includes all changes in the capital value of the Federal real property assets managed by the Indian Health Service (IHS). These guidelines concern the facilities and projects portion of the records and actions needed by real property, project managers and facilities personnel to insure this reconciliation. Personnel handling real property and facilities issues will need to work closely with finance personnel to ensure correct identification, costing, recording and reconciliation of these costs. These guidelines are to ensure consistency, verification, and justification for asset values included in the RPI.

As part of the process and the ability to verify the costs being entered into the RPI, copies of documents not previously required will need to be maintained as part of the capital asset acquisition record in the permanent real property file at Headquarters East. These documents are subject to Office of the Inspector General (OIG) audit and will be used to substantiate the value of the real property asset in the RPI.

C. Scope

These guidelines apply to all IHS-held, federally-owned real property assets whether managed by the IHS or a Tribe (Contract/Compact), other Federal agencies, or state and local governments. These guidelines provide a standard methodology to record both capital real property and non-capital (expensed) expenditures and describes the process and the documentation requirements. These requirements are mandated to ensure compliance with the above cited laws and standards.

Architecturally-significant, historic, Federal mission, culturally sensitive, Indian trust, and former IHS facilities are subject to new Stewardship Reporting requirements in FASAB Standard #8 in fiscal year (FY) end

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

1998. These asset management requirements will be addressed in Part 38, Chapter 5, Stewardship Requirements.

2. DEFINITIONS

Accountable Documents - Accountable documents are those records that support the actual cost of acquiring real properties such as: design and construction contracts; contract modifications; purchase orders; Government purchase card (IMPACT) vouchers; payment vouchers; invoices; collaborative agreements; Annual Funding Agreements; Right-of-Entry-During-Construction documents; Revocable Licenses, Use Permits; disposal documents, purchase agreements; quitclaim or general warranty deeds; agreement of sale documents; etc.

Appraisals - An appraisal is an evaluation performed by a GSA-approved licensed appraiser to determine the cost of property when all accountable documents are not available.

Area Realty Officer (ARO) - The IHS Area designee responsible for carrying out the inherently governmental policies and procedures of the Office of the Secretary, Department of Health and Human Services (DHHS), IHS, and the General Services Administration (GSA) in matters relating to the acquisition, management, accountability, and disposal of federally owned or leased real property.

Beneficial Occupancy - The date when an asset, or new portion of an existing asset, is placed-in-service.

Building Service Equipment (Real Property Permanently Installed) - permanently installed in or attached to buildings or structures and becomes part of the real property for the purpose of rendering the real property usable or habitable. The removal of such equipment would generally require major or significant repairs or improvements to place the area in which it was located in a useable condition. Includes: Heating, Ventilation, and Air Conditioning systems (HVAC), elevators, fume hoods, exhaust systems, etc. Does not include: personal property such as x-ray, incubators, dental chairs, telephones, and computer equipment, etc.

Capital Expenditure - The cost of an improvement made to extend the useful life of a property or to add to its value.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

Capital Improvement - Any structure or component erected as a permanent improvement to real property that adds to its value, useful life, or its capacity.

Capital Leases - Leases that transfer substantially all the benefits and risk of ownership to the Lessee. Capital Leases require congressional approval and funding.

Category Codes - The six-digit code identifying the functions of the real property facility, building, land or structure.

CERCLA (Clean Up Costs) - The Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), 42 U.S.C. §9601, et seq., regulates the cleanup of properties contaminated with hazardous waste posing a health, safety or environmental hazard. Cleanup costs are the costs of removing, containing, and/or disposing of hazardous wastes from property in accordance with CERCLA. (Not covered in this guideline at this time.)

Capitalization - Cost accounting procedure that records and carries forward into future periods the increase and decrease of the value of real property as a result of new construction and improvements to or disposal of the real property.

Certification for Payment - A contracting action that certifies a contractor's invoice has been reviewed and is approved for payment by the Government.

Common Costs - Those costs that are prorated and distributed into several real property asset line items. An example would include design fees. These costs generally do not fall appropriately under one specific object class. Common costs are identified in Exhibit I. Common costs shall be listed as construction-in-progress until allocation.

Construction - The construction, erection or installation of a new facility or system, or work which expands the current size of an existing building by constructing additional functional space, e.g., by constructing a building addition or adding additional levels; independent of the funding source. Construction also includes converting a building from one primary function to another, i.e., work which results in a change to the functional use code.

Construction Contract Administration Services - Administration by the Government to monitor and inspect

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

construction (may include services by outside A/E firms).

Construction-in-Progress (CIP) - A project that is under construction and not 'placed in-service' or having 'beneficial occupancy.' In both the real property and general ledger systems, all project costs (except the acquisition of land) accumulate in CIP until a project is 'placed-in-service.' Specific general ledger account and related object class codes are maintained in the RPI and financial system for CIP. Through monthly reconciliation process with Finance, the RPI logs cumulative payments to date for each construction project (See Exhibit I for general ledger account descriptions and object classes.)

Contracting Officer's Representative (COR) - The person with on-site technical authority for the project. Also, this person may act as the Project Officer/Project Manager with day-to-day responsibility for the project.

Deferred Maintenance - Maintenance that was not performed when it should have been or was scheduled to be and which, therefore, is put off or delayed for a future period. Reporting requirements and definitions are included in Part 38, Chapter 4, Deferred Maintenance.

Depreciation Accounting - The systematic and rational allocation of the acquisition cost of an asset, less its estimated salvage or residual value, over its estimated useful life.

Demolition - Demolition is the removal of a facility or portion of a facility. If the facility is removed to build a new facility, the demolition costs should be recorded as an improvement to the land. If no facility is scheduled to be built on the location, demolition costs should be expensed.

Direct Lease - The term applies to the buildings and land incidental thereto, or just to the land, for which the IHS warranted leasing officer has negotiated a leasehold interest for a specified period of time. The GSA's lease contracting requirements apply to all IHS leases for real property, regardless of the authority (e.g., FPMR, special delegation from GSA, Village Built Clinic leasing program, and statutory authorities such as P.L. 94-437 and P.L. 93-638).

Disposal Agency - The DHHS has been designated by the Administrator of the GSA to dispose of excess or surplus property. Although the Department is the disposal agency, IHS Headquarters East (HQE) has limited authority to dispose of real

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

property to GSA and to P.L. 93-638 contractors.

Donation - Donation is the acceptance of real property by or on behalf of DHHS. Costs of real estate donated from a non-Federal entity shall be recorded at its fair market value.

Expensed Costs - Outflows or other using up of assets or incurrences of liabilities (or a combination of both) during a period from providing goods, rendering services, or carrying out other activities related to IHS programs, the benefits from which do not extend beyond the present operating period [e.g. annual expenditures]. As contrasted with capitalized costs, expensed costs are those operating costs, accrued during the period the operating expense is incurred, that do not yield tangible assets.

Financial Management Officer (FMO) - Area Office finance contact who will work with Project Officer and ARO to reconcile financial general ledger with real property inventory value.

Fair Market Value - The price at which property is transferred between a willing buyer and seller, each of whom has a reasonable knowledge of all pertinent facts with neither being under any obligation to buy or sell.

FASAB #6 - The Federal Accounting Standards Advisory Board (FASAB) standard titled, "Accounting for Property, Plant and Equipment (PP&E)". This institutes the new accounting and accountability process for Federal agencies and real property asset management.

Force Account Construction - Work done by in-house Government employees.

Fully-executed documents - Contract awards, modifications, release of claims, leases, sales instruments, etc., must contain complete information (scope and accounting data), and include signatures by all parties to each agreement.

General Ledger - The General Ledger accounts for all expenditures by the IHS. description is for information only and is used by IHS Finance Officers during the reconciliation process.

Heritage Assets - Assets that have historical or natural significance; cultural (i.e., artifacts, educational or aesthetic value,) or significant architectural characteristics. (See Part 39, Chapter 5, Stewardship Requirements.)

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

Holding Agency - The holding agency is the executive agency, IHS in our case, with Federal real property management authority. Most of this authority was delegated from HHS to the IHS on June 12, 1996.

Improvements - This includes work that encompasses structural changes, additional space, new or expanded utilities, deletion, conversion or alterations, modernization and/or special utilization changes to buildings, structures or grounds.

Interest - Interest paid by the Government for late payment of invoices. These costs are included in the overall costs of the project.

Land Rights - Interests and privileges held by the Government in land owned by others, such as leaseholds, easements, water and power rights, diversion rights, submersion rights, rights-of-way, and similar interests in land.

Leasehold Interest - An instrument conveying the right to use real property for a limited period of time in exchange for periodic rental payments. See Part 38, Chapter 3 - Guidelines for Reporting Real Property Leases and Accounting Mechanisms.

Maintenance - The act of keeping fixed assets in usable condition. It includes preventive maintenance, normal repairs, replacement of parts and structural components, and other activities to preserve the asset so that it continues to provide acceptable services and achieves its expected life. Refers to the day-to-day work required to preserve real property facilities to prevent premature failure or wearing out of system components.

Maintenance **excludes** activities aimed at expanding the capacity of an asset or otherwise upgrading it to serve needs different from, or significantly greater than, those originally intended.

Capitalized Repair and Improvement Items - Repair and improvement work that replaces major segments of: interior and exterior utility systems; individual building components, (windows, flooring, roofing, etc.); and patient support and protections systems (medical air/oxygen/vacuum, sprinkler or fire alarm systems, etc.). This work adds value by extending the useful life of the structure and is capitalized.

Non-capitalized Repair and Improvement Items - Repair and improvement is work that negates physical deterioration or

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

offsets current deterioration of real property. This work maintains real property in good physical condition or restores it to such a condition that it may be utilized for its original or desired purpose. This type of work does not add to the value of real property and is not capitalized. This includes routine and preventative maintenance.

Object Class - A uniform numerical code that identifies a type and grouping of costs as part of finance procedures. It must be indicated on all financial transactions. As an example, construction-in-progress is assigned an Object Class 32.52 (see Exhibit I).

Original Costs - Initially, the amount of cash or its equivalent paid to acquire an asset [also referred to as historical cost], before the costs of capital improvements are added.

Personal Property - Personal property falls into two basic types - non-expendable and expendable. Non-expendable personal property consists mainly of equipment items, such as medical, dental, ADP, telecommunications, and furniture type equipment. Expendable property consists of items that are consumed or exhausted in use, but may include low value items of a durable nature, such as desktop items.

Placed-in-Service - the beneficial occupancy date of an asset, i.e., the date in which a building or renovations to a portion of building has been completed and is ready for occupancy or occupied.

Project Manager - The person who is responsible for the day-to-day project operations. May be synonymous to a Project Officer.

Project Officer (PO) - Person managing day-to-day project operations. May also have delegated COR authority.

Progress Payment - a periodic payment to a contractor for partial completion of the work required in a contract.

Real Property - Real property (or real estate) consists of land, land rights, land improvements, buildings, capital leases, real property installed equipment, donated buildings, other structures and appurtenances.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

Real Property Inventory (RPI) - the IHS wide asset management database and subsidiary ledger that accounts for federally owned real property for which IHS has custody and accountability.

Real Property Voucher - A Real Property Voucher, form PHS-88, is used to request an update to the Owned Real Property Inventory. All vouchers require supporting documentation such as

contracts, payment vouchers, real property reports, releases of claims, etc., to complete the RPI transaction requested.

Release of Claim - Document signed by the contractor at the completion of a contract which bars the contractor from later asserting any claims not excepted in the release. This may not be received for some time after an asset is placed-in-service.

Repair - Work required for any facility (i.e., building, utility system, or other real property infrastructure) or facility component to restore its safe, effective and economical support of assigned missions and organizations.

Schedule of Values - Document provided by the contractor that provides a list of costs associated with the various items in the project. The contractor generally invoices and is paid based on the schedule of value items completed.

Service Utilities - Includes district heating and/or cooling, electrical, natural gas, water, and sewer systems. Costs are capitalized beginning at the point of Federal ownership and then into the building. Water service lines are capitalized from the water meter and the sewer service lines are capitalized from the sewer clean out to the building.

Site Acquisition Costs - Activities that add to the value of land such as appraisal fees, purchase price, closing costs, pre-paid taxes, escrow fees, interest, title insurance and recording fees, etc.

Stewardship Land - Land in the public domain such as National Park or National Forest land, and land formerly held by Federal agencies.

TERO - Tribal Employment Rights Organization

Transfer of Property to IHS - The acceptance of real

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

estate from other Federal agencies. The costs of transferred property shall be recorded at its net book value at the time of transfer, if available. If not available, it shall be recorded at its fair market value.

3. PROCESS

A. Introduction

The Real Property Inventory (RPI) contains all accountable data for IHS-held facilities. The RPI is a subsidiary financial ledger to the IHS general ledger that documents all asset values for real property including actions involving acquisitions, improvements, transfers and disposal. This section describes the responsibilities and process for documenting, approving and reconciling data in the RPI in a general summary; many of the details are left to other sections or other established procedures.

B. Responsibilities

1. Documentation

The Project Officer (PO) is responsible for providing all documentation, per Section 4, DOCUMENTATION, to the responsible Area Realty Officer (ARO) in a timely manner. Documentation for all CIP should go to the ARO and to the Financial Management Officer (FMO) when the invoice is authorized for payment.

The ARO is responsible for assuring that the data is entered in the RPI within 5 working days after receipt of documentation from the PO. The ARO will assure that all entries for progress payments are made under the category for CIP. The ARO retains all progress payment documentation during the CIP period.

Documentation forwarded to HQ shall include all documentation justifying total contract(s) costs for the CIP object class. Items not capitalized, i.e., expensed items, shall be included in this documentation. The Real Property Report shall differentiate between items that are to be capitalized and those that shall be expensed. (See Exhibit III.)

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

2. Approval

The IHS Headquarters Principal Realty Officer is responsible for approving the RPI data entry based on receipt of a real property voucher and appropriate CIP, interim, and final real property reports and supporting contract documentation. Review and approval of the data entry will be within 10 working days of receipt of the documentation.

The IHS Headquarters Realty Office is responsible for retaining all documentation in accordance with the Chief Financial Officer's Act. Although copies of payment vouchers must be sent to HQE/Realty initially, only copies of the final payment documentation will be retained in the official facility file at HQE.

3. Reconciliation

Initially, Finance enters obligation data from all initial procurement actions and modifications under the CIP object class, 32.52/145.9. The reconciliation of CIP object class is made after the ARO receives the distribution of costs to appropriate real property object classes and requests the adjustments to the CIP object class. The ARO submits supporting documentation to Finance along with the request for adjustments.

Upon completing (acceptance/beneficial occupancy) the project, the PO and the ARO will assure that the facility costs are distributed into the appropriate RPI categories. These entries should agree with the interim and final reports. The CIP progress entry should be adjusted at this time also.

The FMO and the ARO will reconcile the general ledger to the RPI on a routine basis. Discrepancies will be resolved between the responsible FMO and the ARO. After the final payment for a project and reconciliation, and final report by PO, all documentation will be forwarded to HQE.

The processes are shown in charts at the end of this section.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

4. DOCUMENTATION

A. Introduction

This section covers all documentation required to be retained in support of data entries into the RPI. A facility may use more than one method in acquiring assets, such as contracts, purchase orders, Government purchase card, transfers, donations, etc. In such cases, the responsible POs will compile the documentation required. All documents provided shall be fully-executed.

The intent of providing the following documents is to validate the costs that will eventually be placed in the RPI. Therefore, it is essential that these documents be copies of signed documents, signed by both the contractor and if required, the Government representatives. Note, unsigned documents will not support the costs in the RPI during an audit. It is also important that these documents be maintained in one location.

B. Contracts

1. Contract Award and Modifications

A copy of the contract award, SF-1442, excluding specifications and drawings, is required. Additionally, a copy of all modifications including the SF-30 and attached scope of work is required. These document copies will be forwarded to the ARO upon execution.

2. Progress Payments

Copies of public voucher, SF-1034; contractor certification for payment; and the schedule of values are required. The schedule of values shall indicate work complete to date.

3. Final Payments

Copies of the release of claim; the final public voucher, SF-1034; the contractor certificate for payment; and the schedule of values are required. The release of claim shall include the contract number, total contract cost, name of project, location, and contractor's signature.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

C. Purchase Orders

1. Award and Modifications

Copies of the purchase order and all subsequent modifications are required.

2. Progress Payments

Copies of the partial receiving report and the contractor invoice are required if progress payments are made.

3. Final Payments

Copies of the final receiving report; the contractor invoice; and public voucher, SF-1034, if applicable are required.

D. Government Purchase Card and Miscellaneous Purchases

Copies of the contractor invoice or receipt, billing statement with item identified and credit card log are required.

E. Other

1. Federal Transfers - The transferring agency's net book value is recorded in the RPI.

2. Force Account Work (In-house forces) - the Agency's costs for personnel time and materials are substantiated by tracking work orders and invoices for materials and supplies.

3. Donations (non-Federal) - The appraised fair-market value of the asset(s) is recorded in RPI.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

C-I-P Documentation Process

Contracting Officer	Project Officer	Area Realty Officer	Finance	Comment
Contract Award	Abbreviated RP Report for C-I-P	Initiates RPI record for C-I-P; establish ledger to reconcile monthly; retain copy for files	32.52 Obligation in general ledger	
Payments	Administration	Retain copy for file; Reconcile with finance monthly; interim PHS-88s at 90-95%	Process Payment and Reconcile general ledger with ARO	
Modifications	Administration	Update RPI record	Increase or decrease obligation. Update general ledger	

Project Documentation Process

	Project Officer	Area Realty Officer	Finance	Comment
Beneficial Occupancy & Interim Real Property report	Determination of Beneficial Occupancy date; generate Interim Real Property Report	Table of values provided by Project Officer. Request adjustment to CIP object class.	Real property report reconcile with general register	
Final Real Property Report	Generate Final Real Property Report	Reconcile subsidiary ledger with finance and send all documents to HQE	Real property report reconcile with general register	Contracting Officer, obtain release of claims

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

STAFF RESPONSIBILITIES

Project Documents	Project Officer (PO)	Area Realty Officer (ARO)	Finance	Comment
Proj. Summary Doc. Prog. Justification Doc Prog. of Requirements	Prime Prime Prime	Review Review Review	n/a n/a n/a	
Solicitation & Award (all projects: design, M&I & construction)	Works with Contracting Officer; sends documents to ARO	Establish CIP record in RPI; est. monthly reconciliation with Finance	Obligates to CIP object class 32.52/145.9	Award Copies, Purch. Order, or other docs. to Realty/HQE to document CIP.
Contract Modifications	Works with Contracting Officer; sends docs. to ARO	Update CIP record in RPI; monthly reconciliation with Finance	Updates Construction-in Progress object class 32.52/145.9	Mod. Copies, Purch. Order, or other docs. to Realty/HQE to document CIP.
Beneficial Occupancy	Completes Interim Real Property Report; sends to ARO	Reviews RPR, determining expensed vs. capitalized items	32.52/145.9 Values reconciled into Expensed or Capitalized object classes.	PO assists ARO with items capitalized or expensed per Section 3, Schedule of Values.
Contract Closeout	Completes Final Real Property Report; sends to ARO	Reviews RPR, determining expensed vs. capitalized items	32.52/145.9 Values reconciled into Expensed or Capitalized object classes	PO assists ARO with items capitalized or expensed per Section 3, Schedule of Values.

5. CAPITALIZATION

A. Introduction

This section defines the categories of real property to be capitalized. All projects shall be capitalized that encompass:

- 1) new construction;
- 2) space expansion or additions; or

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

3) major renovations or other substantial improvements that materially increase the usefulness, productivity, or other value of real property, or substantially extends the useful life of the real property that meets or exceeds **\$5,000*** total project cost.

Once capitalized real property items are identified, common costs are identified and set aside for allocation. The capitalized real property items are then assigned the appropriate object class code.

Many costs that are not capitalized as real property may be accounted for as part of some other costing methodology. For example, personal property costs cannot be capitalized as part of real property but are capitalized as part of the personal property system. Project costs that are not capitalized are expensed in the year of the construction and are not covered by these guidelines.

B. Methodology

Land shall be entered into the RPI at the time of acquisition (object class code 32.11).

All project costs, except land, shall be classified initially as CIP (object class code 32.52) until such time as the facility (or project, which may involve multiple facilities) is placed-in-service. At the time the facility is placed-in-service, all other real property costs shall be distributed into the appropriate capitalization categories.

Real property items are classified into five categories (See Exhibit I):

- 1) C-I-P;
- 2) Land;
- 3) Land Improvements;
- 4) Buildings; and
- 5) Other Structures

Exhibit I common costs are identified and distributed with the remaining capitalized real property items in accordance with the procedures in paragraph 5.F.(3)(b). The remaining capitalized real property items will be classified into their appropriate object class code (See

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

Exhibit I). Exhibit II identifies items not eligible for capitalization under real property.

Exhibit I includes the useful life which is to be used in calculating depreciation.

C. Allocation of Capitalized Items

1. Introduction

This section provides a methodology for distributing capitalized items into RPI categories. The value of land is recorded in the year purchased. Other asset items must be allocated, initially, at the time the facility is placed-in-service and an interim real property report (IRPR) is completed. At the final closeout of all contracts, purchase orders, Government purchase card purchases, transfers, donations, etc., a final RPR must be completed and a final allocation is made. All costs between the time the facility is placed-in-service and final completion of all contracts shall be treated as CIP to be distributed and allocated at final closeout.

Land costs shall be allocated to object class 32.11 at the time of acquisition.

In the case of multiple POs, i.e., at the Area and ES, the POs shall jointly compile the data and submit a combined report to the ARO. See Exhibit IV for an example of allocation of capitalized items.

An essential documents checklist for use in forwarding documentation is attached as Exhibit VIII.

2. Schedule of Values

(a) Identify Capitalized Items

The PO(s) shall identify on the contractor's schedule of values the items to be capitalized per Section 5. CAPITALIZATION.

(b) Assess Reasonableness

The PO(s) shall evaluate each identified

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

capitalized item cost and if adjustments are required for the RPI, shall use reasonable and prudent professional judgement.

(c) Categorize by Object Class

The PO(s) shall categorize each identified capitalized item by object class using Section 5. CAPITALIZATION as guidance.

3. Identify "Common Costs"

a. Definition

Common costs are those expenditures attributable to the entire project, rather than costs which can be directly attributable to a specific building or structure. An example would be the A/E design of a quarters project involving multiple housing styles. Costs for the A/E's design are common costs that shall be prorated to each of the buildings and supporting structures.

b. Rate of distribution

Common costs shall be summed. A proportional cost shall then be distributed into each asset which ties to an object class, i.e., land (object class 32.10), buildings (object class 32.21), and other structures (object class 32.2A).

Land improvements (object class 32.11), is used infrequently. Use this object class only for environmental remediation projects, etc.

4. Real Property Report (RPR) (See Exhibit III)

a. Introduction

The Real Property Report (RPR) shall provide a short narrative description of the facility construction, a compilation of space allocation, and a summary of total facility costs. The report shall be based on all contracts, purchase

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

orders, Government purchase card purchases, transfers, donations, etc. associated with this RPI action. The original of the RPR will be forwarded to the ARO along with the backup documents developed to make the allocation. The RPR is signed by the PO **and** by the next level reviewing authority. During an audit, the RPR will be the main document that is used to justify the value of an entry in the RPI.

b. Reportable Space

As-built space to be included on the RPR shall be as defined by the A/E guide, Appendix 'C' (under development), Space Comparison. If a facility includes multiple buildings and structures, the space of each shall be identified separately and associated costs allocated to each. A spreadsheet showing the space allocation and methodology of allocating costs shall be included in the documentation.

c. Summary of Total Facility Costs

Costs shall be summarized per the categories identified under other capitalized costs in Exhibit I. Refer to Exhibit III for an example of a RPR. An appropriate share of the common costs shall be allocated as indicated above. All costs shall be **rounded to the nearest \$100**.

A spreadsheet showing all contracts associated with the project shall be attached to the RPR. This spreadsheet shall show the contract number, total cost, costs associated with real property to be capitalized, and costs associated with those items not to be capitalized or included with real property. This spreadsheet will be supported by the marked up copies of the contractor's schedule of values for each contract. All costs indicated in any contract referenced in the spreadsheet must be accounted for even though they may not be capitalized in the RPI.

6. P.L. 93-638 CONTRACT AND COMPACT OPERATIONS

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

A. Background

This section addresses tribally operated contracted or compacted programs housed in federally-owned real property for which IHS has custody and accountability.

The Chief Financial Officers Act of 1990, Public Law (P.L.) 101-576, and the Federal Financial Management Act of 1994, P.L. 103-356 resulted in the Federal Accounting Standards Advisory Board (FASAB) development of Standard 6 - Accounting for Property, Plant and Equipment. This standard directs how Federal agencies will track the asset value of real property. Because the real property used by the tribal organization is still federally-owned, the IHS is required to track the asset value of the real property. This includes reconciliation between the RPI value and the agency's financial ledgers.

A tribally operated contracted or compacted program housed in federally-owned buildings is subject to the reporting requirements of:

1. The Chief Financial Officers Act of 1990, Public Law (P.L.) 101-576, and the Federal Financial Management Act of 1994, P.L. 103-356.
2. The FASAB Federal Financial Accounting Standard 6 - Accounting for Property, Plant and Equipment. Because the real property used by the tribal organization is still federally-owned, the IHS is required to track the asset value of the real property.
If a tribally-contracted or compacted program performs any of the items listed in section 3 Capitalization on federally-owned real property for which IHS has custody and accountability, it is required to provide documentation of the increase in asset value to the IHS. These projects can be funded by any number of funding sources, Maintenance and Improvement, Medicare and Medicaid, new construction, etc. **It is not the funding source, but the end change to the (Federal owned) asset value that requires the input into the RPI.**

B. Documentation

This section covers all documentation required for tribally contracted and compacted programs housed in federally-owned real property. A facility may use more

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

than one method in acquiring assets, such as contracts, purchase orders, transfers, donations, etc. In such cases, the responsible Project Officer will compile the documentation required. All documents provided shall be fully-executed.

The intent of providing the following documents is to validate the costs that will eventually be placed in the RPI. Therefore, it is essential that these documents be copies of signed documents, signed by both the contractor and if required, the Government representatives. **Note, unsigned documents will not support the costs in the RPI during an audit.**

C. Contracts

Contract Award and Modifications

1. A copy of the contract award, excluding specifications and drawings, is required. Additionally, a copy of all contract modifications and attached scope of work is required. These documents will be forwarded to the ARO upon execution.

2. Progress Payments, if applicable.

Copies of vouchers, contractor's certification for payment; and the schedule of values are required. The schedule of values shall indicate work complete to date.

3. Final Payments

Copies of the release of claim; the final payment voucher; the contractor's certificate for payment; and the schedule of values are required. The release of claim shall include the contract number, total contract cost, name of project, location, and contractor's signature.

4. Real Property Report (RPR)

The Real Property Report (RPR) as shown in Exhibit III shall provide a short narrative description of the facility project construction, a compilation of space allocation, explanation that this is tribally operated contracted or compacted, and a summary of total facility costs. The report shall be based on

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

all contracts that transferred the IHS funding to the tribally operated program, transfers, donations by tribe (funding source), etc. associated with this RPI action.

The original of the RPR will be forwarded to the ARO along with the backup documents developed to make the allocation. The RPR will be signed by the PO and a reviewer at the next level of authority. During an audit, the RPR will be the main document that is used to justify the value of an entry in the RPI.

A spreadsheet showing all contracts associated with the project shall be attached to the RPR. This spreadsheet shall show the contract number, total cost, costs associated with real property to be capitalized, and costs associated with those items not to be capitalized or included with real property. This spreadsheet will be supported by the marked up copies of the contractor's schedule of values for each contract. All costs indicated in any contract referenced in the spreadsheet must be accounted for even though they may not be capitalized in the RPI.

Reports are to be submitted to the ARO by the P.L. 93-638 contract/compact organization at project completion or beneficial occupancy.

The ARO makes interim and final updates to the RPI data on June 15 and September 30, respectively.

7. SUMMARY

It is important that some major points be reiterated in the summary:

- ◆ All costs and totals must agree. All funds included in a contract must be accounted for in the RPR.
- ◆ Documentation, signed by the contractor showing contract value must be retained.
- ◆ The need to accurately determine value, validate and record costs and expenditures, keep documentation, and maintain an accurate subsidiary real property ledger, is required by law.
- ◆ All facilities, no matter how small, must have an acquisition cost and be accounted for in the RPI.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

EXHIBIT I

Real Property Typically Capitalized and Object Classes
(but not limited to)

Capitalized Common Costs

Feasibility studies

Site Selection (geological report/topographical survey)

Design (including tribal administrative fees)

Construction Contract Administration Services (including tribal administrative fees)

TERO (Tribal employment rights organization) fees

Owner's representative salary and support

Permit fees

Taxes

Claims & Legal consultants fees

Interest

Inspection fees

<u>CATEGORY</u>	<u>OBJECT CLASS CODE</u>	<u>IHS GENERAL LEDGER ACCOUNT (HAS)*</u>
CONSTRUCTION-IN-PROGRESS	32.50	
CONSTRUCTION-IN-PROGRESS BY ANOTHER GOVERNMENT AGENCY (e.g. BIA, HUD, USAF)	32.51	142.1
CONSTRUCTION-IN-PROGRESS BY ALL OTHERS (e.g., IHS direct or contract; P.L. 93-638 tribal projects)	32.52	142.9

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

*HAS account numbers may be changed when new CORE accounting process is implemented October 1998.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

<u>CATEGORY</u>	<u>OBJECT CLASS CODE</u>	<u>IHS GENERAL LEDGER ACCOUNT (HAS)*</u>
LAND		
LAND RIGHTS	32.00	145.1
SITE ACQUISITION (closing costs, appraisal fees, title insurance, recording fees)	32.10	145.1
LAND IMPROVEMENTS	32.11	145.2
ENVIRONMENTAL REMEDIATION (land)		
DEMOLITION (off-site)		
DISPOSAL OF OLD STRUCTURE (off-site of new)		
BUILDINGS	32.21	145.3
RESIDENCE (quarters; housing)		
WOOD FRAME		
OTHERS (may include on-site demolition costs of existing building; environmental remediation of building; construction; building service equipment; fair market value of transferred or donated building materials and building service equipment)		

Note: The IHS General Ledger Account indicated above is for information only and is used by Finance Officer during the reconciliation process.

***HAS account numbers may be changed when new CORE accounting process is implemented October 1998.**

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

<u>CATEGORY</u> <u>(HAS)*</u>	<u>OBJECT</u> <u>CLASS CODE</u>	<u>IHS GENERAL</u> <u>LEDGER ACCOUNT</u>
OTHER STRUCTURES	32.2A	145.3
RETAINING WALLS (not attached to building)		
WALLS (not attached to building)		
PARKING LOTS (including adjacent curbs and gutters)		
SIDEWALKS		
UNATTACHED COVERED WALKWAYS		
HELIPADS AND HELIPORTS		
ROADS AND BRIDGES		
UTILITIES (on-site, serving more than one building)		
WATER		
SANITARY SEWER		
STORM SEWER		
ELECTRICAL DISTRIBUTION		
STREET LIGHTS		
UTILITY POLES		
COMMUNICATIONS (telephone; television, radio towers)		
FUELS (storage tanks; distribution systems)		
ALL OTHER STRUCTURES	32.2B	145.4
FITNESS TRAILS		
RECREATION AREAS		
FENCES		
LANDSCAPING		
IRRIGATION		

***HAS account numbers may be changed when new CORE accounting process is implemented October**

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

1998.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

EXHIBIT II
Real Property Items Typically Expensed
(NOT Capitalized or Included In the RPI)

This list includes, but is not limited to:

- Personal property
- Group II & III Equipment
- Tribal Administrative fees for Equipment Contracts
- Furniture
- Computer/Telecommunications equipment
- Cultural Artwork that is not an integral part of
the building's design
- Moving expenses
- Moving, storage & consolidation costs for equipment or
personal property
- Maintenance Contracts
- Routine repairs and maintenance
- Utility improvements off site

Also, the following costs are **NOT** included in capitalized RPI costs for the reasons indicated:

Land - Although the original cost of land is always included in the RPI, it is not a capitalized expense (which is depreciated). Do not include as part of the value of any other assets.

Utility improvements off site (when ownership transfers to others) - Not capitalized as real property since IHS no longer owns the asset.

Demolition (old facility at old site) - include in the land improvement cost of the old facility site.

Environmental Remediation (at old site) - Funds expended for environmental clean up of the land per CERCLA 120(h), including removal of underground storage tanks, soil testing, soil removal, regrading, etc., include in the land improvement cost of the old facility site.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

EXHIBIT III

The following **Real Property Report** is to be used as a guideline to display **all** the costs associated with the project, capitalized and expensed. This is a guide and additional categories may need to be added or subtracted as to fully address the variables within each project.



DEPARTMENT OF HEALTH & HUMAN SERVICES

Memorandum

Date: [Date]

From: Project Officer, [Office]
Through: [Branch Chief, Proj. Officer's Office]

Subject: [Project Title, Location]
Project No. [Bergin Number]
**[CONSTRUCTION-IN-PROGRESS REPORT or
INTERIM REAL PROPERTY REPORT or
FINAL REAL PROPERTY REPORT]**

To: Area Realty Officer
[Area Location] Area Indian Health Service

1. Type of Construction

[Describe occupancy, [and] building type, and facility that was constructed. Include whether fully sprinklered or not. Identify completion date.]

[Describe major building construction components.]

[Identify any unusual features of project such as demolition of buildings on site.]

2. Space Allocation:

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

- a. [Health Care Facility or Staff Quarters] m²
- b. Central Plant m²
- c. Storage Building m²
- Total Gross Area m²
- d. Project Site hectares

[2A. Construction-in-Progress Cost to Date:]

[Describe current status of design or construction on the project, method of contracting, and estimated date of final inspection.]

[The total Construction-in-Progress value to date, [enter date] for the [facility name] is [\$].

If you have any questions, please do not hesitate to call me at [(Area Code) and telephone No.].

[3.-9. Sections are included in the attached RPR Worksheets]

[Project Officer's Signature]
[Project Officer's typed name]

Attachments:

Sections 3-9, Real Property Report Cost Distribution for Capitalization
Back Check Reports for Total Costs
Contracts Breakdown
Progress Payment Distribution by Contract
Summary of Quarters Units (if applicable)

cc: [Branch Chief, Project Officer's Office]
[Contracting Officer, Contracting Office]
[Area Facilities Manager]
[IHS HQE Principal Realty Officer, FPDB/DFEE/OPH]
[IHS HQE Program Manager, FPCB/DFEE/OPH]

rpreport.wpd

EXHIBIT IV
Real Property Report Worksheet

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

INSTRUCTIONS FOR REAL PROPERTY REPORT WORKSHEET

Projects with multiple facilities (buildings) must have costs split over each facility (building).

1. When items are not relevant to a project, do not delete from worksheet; enter zero for value.

2. All directions (*in italics*) on the worksheet shall be deleted and data requested entered in its place.

3. Post construction services are a common cost and include typical items such as as-built drawings and warranty inspections. An atypical item not directly tied to construction, such as security services after construction completion or service/maintenance type contracts, is not a common cost and is not capitalized; these are expensed items.

4. Liquidated damages are a common cost and are always a negative value.

5. Building number and description shall be included with each building itemized under Section 6. Use the building number is that assigned by Area Realty Officer. Building description would be hospital, clinic, health station, central heat plant, storage building, etc.; the description should also be obtained for the Area Realty Officer.

6. Central plant is accounted for separately only when it is separate from any other building and has its own building number.

7. Each quarters unit must be accounted for separately by unit, not by building. For example, a duplex is accounted for as two separate units. Section 6 shall show a total value for all quarters units. Complete the Quarters Breakdown Worksheet to distribute costs by unit.

8. Utilities off-site that project funds improve or renovate shall be noted under Section 7 only if IHS retains ownership.

9. Telephone wiring internal to the building and installed under the construction contract is capitalized with the building. Telephone handsets and telephone systems are personal property and not capitalized as real property.

10. All utilities attached to the building that only serve that building are capitalized under the building in Section

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

6. Only on-site utilities serving more than one building are capitalized separately.

BACK CHECKS

1. Combined subtotals (before the addition of common cost) under the Buildings reported in Section 6 of the Real Property Report Worksheet should equal the total Object Class 32.21 reported under the Contracts Breakdown Worksheet.
2. Combined subtotals (before the addition of common cost) under the Other Structures reported in Section 7 of the Real Property Report worksheet should equal the total object class 32.2A reported under the Contracts Breakdown Worksheet.
3. On the back check sheet of the Real Property Report worksheet at the bottom, Common Costs should equal Column 6 of the Contracts Breakdown Worksheet rounded to the nearest \$100.
4. On the back check sheet of the Real Property Report worksheet at the bottom, Building and Other Structures w/o CC's should equal Column 7 of the Contracts Breakdown Worksheet rounded to the nearest \$100.
5. On the back check sheet of the Real Property Report worksheet at the bottom, the Difference will not equal zero (0). Total difference is a function of the number of line item entries and rounding. Differences greater than \$200 should be verified.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

EXHIBIT V
Contracts Breakdown Worksheet

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

INSTRUCTIONS FOR CONTRACTS BREAKDOWN WORKSHEET

1. Enter project number, title, and location at top of worksheet.
2. Contract awards and modifications are listed on worksheet in chronological order with first award first under each phase (phase is planning, design, etc.).
3. For each line item (an entered contract or modification), enter applicable common cost (common cost may not be available until end of project) in column 6, cost capitalized in column 7, and cost not capitalized in column 9. For each line item, column 5 total cost is calculated sum of entries in columns 6, 7, and 9.
4. Interest paid on late payments is entered as a separate line item under the contract on which interest was paid. List in chronological order.
5. Costs by object class should match the distribution methodology.
6. If worksheet is modified to insert and/or delete rows, formulas should be verified for accuracy as follows:

For each line item, column 5 is sum of columns 6, 7, and 9. Totals for columns 5, 6, 7, and 9 are sum total of each column vertically.

BACK CHECKS

1. At the bottom of the worksheet, column 5 total cost should equal sum of totals in columns 6, 7, and 9.
2. Column 5 total cost for each line item should match your total contract amount for that award or modification.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

EXHIBIT VI
Progress Payment Distribution by Contract

INSTRUCTIONS FOR PROGRESS PAYMENT WORKSHEET

1. Vouchers are entered in chronological order with first voucher (001) first.
2. Interest paid on a progress payment is entered as a separate line item immediately after the entry for the voucher the interest was paid on.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

EXHIBIT VII
Summary of Quarters Units

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

INSTRUCTIONS FOR QUARTERS SUMMARY WORKSHEET

1. At top of sheet, enter base cost from Section 6, Building-Quarters of Real Property Report.
2. At top of sheet, enter share of common cost from Section 6, Building-Quarters of Real Property Report.
3. In Column 1, enter unit number as assigned by the Area Realty Officer.
4. In Column 2 enter description of unit as follows:

1 BR/4	1 Bedroom, four-plex
1 BR/D	1 Bedroom, duplex
2 BR/D	2 Bedroom, duplex
2 BR/S	2 Bedroom, single
3 BR/D	3 Bedroom, duplex
3 BR/S	3 Bedroom, single
4 BR/S	4 Bedroom, single
add H	to indicate Handicap Accessible Unit

5. Enter area in gross square meters for the finished space, garage, and basement in columns 3, 4, and 5 respectively.
6. Column 6, 7, and 8 are automatically calculated. If worksheet is modified to insert and/or delete rows, formulas should be verified for accuracy as follows:

Column 6, total GSM by unit, is the sum of columns 3, 4, and 5.
Column 7, share of base cost by unit, is the total Base Cost divided by Total GSM (bottom of worksheet) times column 6.
Column 8, share of base cost and common cost by unit, is the sum of column 7 and 9.
Column 9 (hidden) is the total Base Cost divided by column 7 times Share CC.

BACK CHECK

1. Column 7 Total should equal Base Cost.
2. Column 8 Total should equal Base Cost plus Share CC.

Instruct.wpd

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

EXHIBIT VIII

**Project Manager/Project Officer's Essential Records
Checklists**

I. Construction/Major Renovation Projects

Contract Award and Modifications

- A. Initial contract award, (like SF-1442 or Purchase Order)
- B. Scope of Work
- C. Copies of all modifications, SF-30
- D. Progress Payments
Public Vouchers, SF-1034
Contractor's certification for payment
Payment Request form; including Schedule of Values
and indicating work complete to date.
- E. Final Payments
Final public voucher, SF-1034
Contractor's certificate for payment
Final Payment Request form and Schedule of Values
Release of claims - contract number, total
contract cost,
name of project, location, and contractor's
signature.

Check	Action (copies)	When Action Occurs	Who Performs Action
	Copy of contract Award, SF-1442	At contract award	PM to ARO
	Scope of Work	At contract award	PM to ARO
	Modifications, SF-30	As modifications occur	PM to ARO

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

II. Purchase Orders

- A. Purchase Order
- B. Scope of Work
- C. All modifications
- D. Progress Payments
Copies of the partial receiving report
Contractor's invoice, if progress payments made
- E. Final Payments
Copies of the final receiving report
Contractor's invoice
Public Voucher, SF-1034, if applicable

Check	Action (copies)	When Action Occurs	Who Performs Action
	Scope of Work	At contract award	PM to ARO
	Copy of contract Award, SF-1442	At contract award	PM to ARO
	Modifications, SF-30	As modifications occur	PM to ARO

III. Government Purchase Card and Miscellaneous Purchases

- A. Vendor's Purchase Card receipt and available invoice.
- B. Billing statement with item identified

Check	Action (copies)	When Action Occurs	Who Performs Action
	Copy of Purchase Card Receipt	At purchase	PM to ARO
	Scope of Work, if applicable	At purchase	PM to ARO

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

- IV. Other (Contact Principal Realty Officer for guidance
(301)443-5954)
- A. Transfers (Federal) (net book value)
 - B. Force Account Work (In-house forces)
 - C. Disposal Actions (non-Federal)
 - D. Donations (non-Federal)- include fair market value
at acquisition

VI. Schedules of Values

Identify Capitalized Items per Exhibit I.

Assess Reasonableness

Categorize by Object Class

Identify "Common Costs" and Rate of distribution

VII. Initial Real Property Report (Total Costs and
Allocation of Capitalized/Expensed Items [non-
capitalized])at time property is placed in service

Narrative for Project

Land

Expenses (not capitalized against buildings or
structures)

Personal Property and Moveable Equipment

Utility improvements transferred to Tribes upon
completion (i.e., sanitation facilities)

Items capitalized into RPI Property, Plant and
Equipment categories

Buildings

Building Service Equipment

Structures

Total Facilities Values

Total Contract Values

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

VIII. Final Real Property Report

Costs accruing after the CIP account is initially reconciled into capitalized/expensed object classes, shall be treated as CIP to be distributed and allocated again at final contract closeout.

In the case of multiple Project Officers, i.e., at the Area and ES, the Project officers shall jointly compile the data and submit a combined report to the ARO. See Exhibit III for an example for allocating capitalized items.

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

EXHIBIT IX

Real Property Category Codes and Descriptions

rp_code	rec	use	det	rec_desc	use_desc	det_desc	m i	cat_code	cat_desc
201900	20	19	00	Land	Vacant	Land not being used	N	999990	VACANT SPACE
202000	20	20	00	Land	Institutional	Land used for institutional purposes	N	371775	LAND INSTITUTE
207000	20	70	00	Land	Research and	Land used directly in basic research	N	371795	LAND R&D SITE
208000	20	80	00	Land	Other Land	Land which cannot be classified elsewhere	N	999999	NOT DEFINED
208001	20	80	01	Land	Other Land	Land Residential	N	999991	LAND RESIDENTIAL
209000	20	90	00	Land	Trust Land	All land held in trust by reporting agen	N	371796	LAND IND TRUST
20zzzz	20			Land		Please enter new rp_code	N		
301000	30	10	00	Buildings	Office	General, Admin Building	Z	331000	BLDG ADMIN GEN
301001	30	10	01	Buildings	Office	General, Branch Office	Z	331310	BRANCH OFF
301002	30	10	02	Buildings	Office	General, Institutional Support	Z	331307	ADMIN INST GEN
301010	30	10	10	Buildings	Office	Area, Headquarters	Z	331304	ADMIN HQ AREA
301020	30	10	20	Buildings	Office	Environmental Health & Engineering	Z	338565	OFF ENV HLTH & ENG
301030	30	10	30	Buildings	Office	Hospital Support	Z	331314	ADMIN HOSP SPT
301031	30	10	31	Buildings	Office	Contact Station (CHR - Business Office)	Z	331313	CONTACT STATION
301040	30	10	40	Buildings	Office	IHS, Headquarters	Z	331302	
301050	30	10	50	Buildings	Office	Service Unit Office	Z	331311	SERVICE CTR
301060	30	10	60	Buildings	Office	Counseling, ASAP	Z	331318	ASAP--MNTL HLTH
301061	30	10	61	Buildings	Office	Counseling, Mental Health	Z	331319	MENTAL HEALTH
301062	30	10	62	Buildings	Office	Patient Services, Comm Health, WIC, SSI	Z	331320	COMMUNITY HEALTH
302100	30	21	00	Buildings	Hospital	General	H	333000	HOSPITAL
302110	30	21	10	Buildings	Hospital	5 - 50 beds	H	333351	HOSP GEN 5-50
302111	30	21	11	Buildings	Hospital	51 - 100 beds	H	333352	HOSP GEN 50-100
302112	30	21	12	Buildings	Hospital	101-200 beds	H	333354	HOSP GEN 101-200
302900	30	29	00	Buildings	Other Institutional	Health Center, Full Serv, 40 hrs or more	C	333382	HEALTH CENTER

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

302901	30	29	01	Buildings	Other Institutional	Health Station, Full Serv, 40 hrs or less	C	333383	HEALTH STATION
302902	30	29	02	Buildings	Other Institutional	Health Station, School Related	C	333384	HLTH STA SCHL
302903	30	29	03	Buildings	Other Institutional	Field Health Station	Z	333385	FIELD HEALTH LOC
302909	30	29	09	Buildings	Other Institutional	Outpatient Clinic, Limited Staff	C	333368	OP CLINIC
302910	30	29	10	Buildings	Other Institutional	Outpatient Clinic, General Exam, Trailer	C	333375	OP CLINIC, GEN EXM
302911	30	29	11	Buildings	Other Institutional	Outpatient Clinic, Dental Clinic	C	333373	OP CLINIC, DENTAL
302912	30	29	12	Buildings	Other Institutional	Outpatient Clinic, Dental, Trailer	C	333374	OP CLINIC, DNTL TRLR
302913	30	29	13	Buildings	Other Institutional	Outpatient Clinic, General Practice Bldg	C	333372	OP CLINIC, GEN PRACT
302920	30	29	20	Buildings	Other Institutional	Outpatient Clinic, Dialysis Building	C	333376	OP CLINIC, DIALYSIS
302921	30	29	21	Buildings	Other Institutional	Outpatient Clinic, EEN&T Building	C	333369	OP CLINIC, EEN&T
302922	30	29	22	Buildings	Other Institutional	Outpatient Clinic, HIV/AIDS Building	C	333377	OP CLINIC, HIV/AIDS
302923	30	29	23	Buildings	Other Institutional	Outpatient Clinic, Radiology	C	333371	OP CLINIC, XRAY
302925	30	29	25	Buildings	Other Institutional	Outpatient Clinic, Therapy, Physical	C	333378	OP CLINIC, PHYS THER
302926	30	29	26	Buildings	Other Institutional	Outpatient Clinic, Therapy, Recreational	C	333379	OP CLINIC, THER RECR
302928	30	29	28	Buildings	Other Institutional	Outpatient Clinic, Pharmacy	C	333380	OP CLINIC, PHARMACY
302940	30	29	40	Buildings	Other Institutional	Laboratory, General	C	332000	BLDG LAB GEN
302941	30	29	41	Buildings	Other Institutional	Laboratory, Biology	C	332332	LAB BIOLOGY
302942	30	29	42	Buildings	Other Institutional	Laboratory, Pathology	C	332331	LAB PATHOLOGY
302943	30	29	43	Buildings	Other Institutional	Laboratory, Trailer or Mobile Building	C	332328	LAB MOBILE/TR
302950	30	29	50	Buildings	Other Institutional	ASAP - Group Home	Z	336528	ASAP GRP HOME
302953	30	29	53	Buildings	Other Institutional	YRTC - Youth Regional Treatment Center	Z	336526	YRTC, ADOLESCENT
303000	30	30	00	Buildings	Housing	Gen Residence Complex	N	336000	RESIDENCE GEN
303001	30	30	01	Buildings	Housing	Plexed Residence, Efficiency	N	336450	PLEX-HOUSEKEEPNG EFF
303002	30	30	02	Buildings	Housing	Plexed Residence, 1BR	N	336451	PLEX-HOUSEKEEPNG 1BR
303003	30	30	03	Buildings	Housing	Plexed Residence, 2BR	N	336452	PLEX-HOUSEKEEPNG 2BR
303004	30	30	04	Buildings	Housing	Plexed Residence, 3BR	N	336453	PLEX-HOUSEKEEPNG 3BR
303005	30	30	05	Buildings	Housing	Plexed Residence, 4BR	N	336454	PLEX-HOUSEKEEPNG 4BR
303010	30	30	10	Buildings	Housing	Apartment, 1BR	N	336508	APARTMENT 1BR

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

303011	30	30	11	Buildings	Housing	Apartment, 2BR	N	336509	APARTMENT 2BR
303012	30	30	12	Buildings	Housing	Apartment, 3BR	N	336510	APARTMENT 3BR
303013	30	30	13	Buildings	Housing	Apartment, 4BR	N	336511	APARTMENT 4BR
303030	30	30	30	Buildings	Housing	Dormitory, 11 or More Employees	N	336513	DORM EMPLOYEES B
303031	30	30	31	Buildings	Housing	Dormitory, Psych, OPE	N	336529	DORM PSYCH OPE
303032	30	30	32	Buildings	Housing	Dormitory, 1 to 10 Employees	N	336512	DORM EMPLOYEES S
303040	30	30	40	Buildings	Housing	House Trailer, 1BR	N	336518	HOUSETRALR 1BR
303041	30	30	41	Buildings	Housing	House Trailer, 2BR	N	336519	HOUSETRALR 2BR
303042	30	30	42	Buildings	Housing	House Trailer, 3BR	N	336520	HOUSETRALR 3BR
303043	30	30	43	Buildings	Housing	House Trailer, 4BR	N	336521	HOUSETRALR 4BR
303050	30	30	50	Buildings	Housing	Single Family, 1BR	N	336501	RESIDENCE 1BR
303051	30	30	51	Buildings	Housing	Single Family, 2BR	N	336502	RESIDENCE 2BR
303052	30	30	52	Buildings	Housing	Single Family, 3BR	N	336503	RESIDENCE 3BR
303053	30	30	53	Buildings	Housing	Single Family, 4BR	N	336504	RESIDENCE 4BR
303060	30	30	60	Buildings	Housing	Transient Quarters, Employees	N	336517	QTRS TRAN EMP
303061	30	30	61	Buildings	Housing	Transient Quarters, Family and Patients	N	336516	QTRS TRAN FAM/PAT
304000	30	40	00	Buildings	Storage	General	Z	334391	WAREHOUSE GEN
304010	30	40	10	Buildings	Storage	Equipment	Z	334395	EQUIPMENT STOR
304011	30	40	11	Buildings	Storage	Furniture	Z	334394	FURNITURE STOR
304012	30	40	12	Buildings	Storage	Hazardous	Z	334392	STORAGE HAZARD
304014	30	40	14	Buildings	Storage	Records	Z	334396	RECORDS STOR
304015	30	40	15	Buildings	Storage	Health Care Supplies	Z	334393	SUPPLY STORAGE
304016	30	40	16	Buildings	Storage	Tools	Z	334397	TOOL STORAGE
304017	30	40	17	Buildings	Storage	Residential Storage	N	334444	RESIDENCE STOR
306010	30	60	10	Buildings	Service	Patient Library	Z	334451	LIBRAR PATIENT
306011	30	60	11	Buildings	Service	Handicapped Consession Stand	Z	334430	CONSN HANDICPD
306012	30	60	12	Buildings	Service	Cafeteria	Z	334416	KIT/DIN HALL COMB
306013	30	60	13	Buildings	Service	Canteen	Z	334425	CANTEEN

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

306014	30	60	14	Buildings	Service	Club House	Z	334438	CLUB HOUSE
306015	30	60	15	Buildings	Service	Child Care Center	Z	334433	CHILD CARE CNTR
306020	30	60	20	Buildings	Service	Educational /Intern	Z	337558	INTERN TRNG
306021	30	60	21	Buildings	Service	Educational /Meeting	Z	334434	MTG/TRNG CNTR
306022	30	60	22	Buildings	Service	Educational /Training	Z	337000	EDUCATIONL BLD
306023	30	60	23	Buildings	Service	Educational /Vocation	Z	337556	VOCATIONL TRNG
306030	30	60	30	Buildings	Service	Maintenance Shop	Z	334398	FAC MAINT SHOP
306031	30	60	31	Buildings	Service	Hospital Supplies	Z	333386	HOSP SUPPLY
306032	30	60	32	Buildings	Service	Garage, Government Vehicle	Z	334406	VEH GAR GOV'T
306033	30	60	33	Buildings	Service	Housekeeping	Z	334399	CUST ENG SHOP
306034	30	60	34	Buildings	Service	Auto/Equip Repair	Z	334404	AUTO REPAIR
306035	30	60	35	Buildings	Service	Computer Services	Z	334443	COMP & DATA SV
306036	30	60	36	Buildings	Service	Repair Shop, Cons Equip	Z	334407	CONS EQUIP REPAIR
306040	30	60	40	Buildings	Service	Central A/C Plant, General	Z	325000	CENT A/C PLANT
306045	30	60	45	Buildings	Service	Heating Plant, General	Z	322000	CENT HEAT PLNT
306046	30	60	46	Buildings	Service	Heating Plant, Gas	Z	322052	HEAT PLNT GAS
306047	30	60	47	Buildings	Service				
306050	30	60	50	Buildings	Service	Electric, General	Z	321000	CENT ELEC PLNT
306051	30	60	51	Buildings	Service	Electric, Vault	Z	334455	BLDG VALT ELEC
306052	30	60	52	Buildings	Service	Electric, Prim Elect Power Plant	Z	321001	GEN ELEC POWER
306053	30	60	53	Buildings	Service	Electric, Emergency Generator	Z	334456	EMERG GEN BLDG
306060	30	60	60	Buildings	Service	Sanitary, Central Sewage Treatment Plant	Z	323000	CENT SEW PLNT
306065	30	60	65	Buildings	Service	Potable, Central Water Treatment Plant	Z	324000	CENT WATR PLNT
306066	30	60	66	Buildings	Service	Pump Station, Booster	Z	324127	PUMP STA BOOST
306080	30	60	80	Buildings	Service	Ambulance	Z	373900	AMBULANCE
306081	30	60	81	Buildings	Service	Mausoleum	Z	334470	MAUSOLEUM UNGD
306082	30	60	82	Buildings	Service	Medical Gas	Z	328000	OTHR PLTS/SYS
306083	30	60	83	Buildings	Service	Protected Passageway	Z	333365	ENCL PASSAGEWY

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

306090	30	60	90	Buildings	Service	Carport, Residential	N	336507	CARPRT NONGOV
306091	30	60	91	Buildings	Service	Garage, Residential	N	334412	GARAGE NONGOV
308001	30	80	01	Buildings	All Other	Vacated Health Center or Health Station	Z	333990	VACATED HCTR or CLIN
308002	30	80	02	Buildings	All Other	Vacated Hospital	Z	333359	VACATED HOSPITAL
308010	30	80	10	Buildings	All Other	Recreation	Z	334427	RECREATION BLDG
30zzzz	30			Buildings	Service	Please enter Real Prop Code	N		
404001	40	40	01	Structures	Storage, Other than	Storage, Open	N	373845	STORAGE OPEN C
406010	40	60	10	Structures	Service, Other than	Incinerator - Gas	N	350765	INCINRATR GAS
406011	40	60	11	Structures	Service, Other than	Incinerator - General	N	350764	INCINRATR GEN
406012	40	60	12	Structures	Service, Other than	Incinerator - Oil	N	350766	INCINRATR OIL
406013	40	60	13	Structures	Service, Other than	Incinerator - Path	N	334457	HOSP INCIN, PATH
406015	40	60	15	Structures	Service, Other than	Waste Disposal	N	350000	FAC WASTE DISP
406021	40	60	21	Structures	Airfield Pavements	Surfaced Helipad	N	373837	HELIPAD SURFCD
406022	40	60	22	Structures	Reclam and	Lawn, Underground Sprinkler System	N	324116	LAWN SPRINK UG
406024	40	60	24	Structures	Reclam and	Storm, Flood Irrigation	N	324114	IRRIG FLOOD
407102	40	71	02	Structures	Utility Systems	A/C Outdoor Unit >50 Tons	N	325146	PLANT AC >50T
407103	40	71	03	Structures	Utility Systems	A/C, Water Cooling Tower	N	325148	TOW WAT COOLAC
407110	40	71	10	Structures	Service	Electric, Emergency Generator	N	334456	EMERG GENERATR
407111	40	71	11	Structures	Utility Systems	Electric, Emergency Power	N	321008	GEN ELEC EMERG
407113	40	71	13	Structures	Utility Systems	Electric, Overhead Distribution	N	321022	LINE PRIM OHD
407114	40	71	14	Structures	Utility Systems	Electric, Street Light	N	321031	STLIGHT INCAND
407115	40	71	15	Structures	Utility Systems	Electric, Switch Gear	N	321019	SWITCH STA ELE
407116	40	71	16	Structures	Utility Systems	Electric, Primary Line Underground	N	321024	LINE PRIM UGRD
407117	40	71	17	Structures	Utility Systems	Electric, Utility Pole, Steel	N	321034	POLE UTIL STEEL
407118	40	71	18	Structures	Utility Systems	Electric, Utility Pole, Wood	N	321033	POLE UTIL WOOD
407120	40	71	20	Structures	Utility Systems	Electric, Transformer	N	321028	TRANSFORMER, ELECT
407121	40	71	21	Structures	Utility Systems	Electric, Wet Transformer Pad	N	321040	TRNSFRMR WET 1
407122	40	71	22	Structures	Utility Systems	Electric, Dry Transformer Pad	N	321042	TRNSFRMR DRY 1

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

407130	40	71	30	Structures	Utility Systems	Fire, Alarm Box	N	328195	FIRE ALARM BXEX
407131	40	71	31	Structures	Utility Systems	Fire, Hydrants Gen	N	324133	FIRE HYDRANTS
407132	40	71	32	Structures	Utility Systems	Fire, Hydrants Main Lines	N	324131	MAIN WTR FIRE
407133	40	71	33	Structures	Utility Systems	Fire, Sprink Wet	N	328199	FIR SPRINK WET
407140	40	71	40	Structures	Utility Systems	Heat, Natural Gas Main	N	328188	MAIN GAS NATUR
407141	40	71	41	Structures	Utility Systems	Heat, Underground Distribution, Tunnel	N	322083	TUNNEL HEAT SY
407150	40	71	50	Structures	Utility Systems	NonPot, Water Distrib Main, Nonpotable	N	324125	MAIN NONPOT WATR
407152	40	71	52	Structures	Utility Systems	Potable, Pump Station, Booster	N	324127	PUMP STA BOOST
407153	40	71	53	Structures	Utility Systems	Potable, Pump Station, Water	N	324126	PUMP STA WATR
407155	40	71	55	Structures	Utility Systems	Potable, Water Distrib Main, Potable	N	324124	MAIN POT WATER
407156	40	71	56	Structures	Utility Systems	Potable, Water Pump	N	334453	BLDG PUMP STA
407157	40	71	57	Structures	Utility Systems	Potable, Water Well	N	324112	WELL WATR DEEP
407161	40	71	61	Structures	Utility Systems	Sanitary, Main Effl Disp	N	323106	MAIN EFFL DISP
407162	40	71	62	Structures	Utility Systems	Sanitary, Manhole	N	323098	MANHOLE SANIT
407163	40	71	63	Structures	Utility Systems	Sanitary, Septic Tank, 1-2K Gal	N	323104	TANK SEPTC 1-2K
407164	40	71	64	Structures	Utility Systems	Sanitary, Septic Tank, 500-750 Gal	N	323102	TANK SEPTC 500-750
407165	40	71	65	Structures	Utility Systems	Sanitary, Sewer Collection Main	N	323096	MAIN SAN SEW
407167	40	71	67	Structures	Utility Systems	Satellite Dish	N	321038	SATELLITE DISH
407171	40	71	71	Structures	Utility Systems	Storm, Open Drainage	N	328183	STORM DRN OPEN
407172	40	71	72	Structures	Utility Systems	Storm, Underground Drainage	N	328181	STORM DRAIN UG
407180	40	71	80	Structures	Utility Systems	Tank, Fuel	N	340619	TANK HEAT FUEL
407181	40	71	81	Structures	Utility Systems	Tank, Natural Gas	N	328189	STOR GAS NATUR
407182	40	71	82	Structures	Utility Systems	Tank, Nitr Oxide System	N	328194	NITRS OXIDE SY
407183	40	71	83	Structures	Utility Systems	Tank, Oxygen	N	328192	OXYGEN SYST
407184	40	71	84	Structures	Utility Systems	Tank, Petroleum	N	328190	TANK PETROL
407185	40	71	85	Structures	Utility Systems	Tank, Water Storage	N	324118	WATR TOWER POT
407190	40	71	90	Structures	Utility Systems	Telephone, Switch System	N	327171	TELEPH SWI SYS
407191	40	71	91	Structures	Utility Systems	Telephone, Underground Duct	N	327172	DUCT TELEPH UG

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

407192	40	71	92	Structures	Utility Systems	TV Conduit	N	327182	TV CONDUIT
407193	40	71	93	Structures	Utility Systems	Communications, Lines, Overhead	N	327181	COMM LINE, OHD
407610	40	76	10	Structures	Roads and Bridges	Bridge, Pedestrian	N	340611	BRIDGE PEDESTR
407611	40	76	11	Structures	Roads and Bridges	Sidewalk	N	373830	SIDEWALK
407620	40	76	20	Structures	Roads and Bridges	Curb/Gutter	N	373832	CURBGUTTER
407630	40	76	30	Structures	Roads and Bridges	Driveway, Aggrt	N	373828	DRIVEWAY AGGRT
407631	40	76	31	Structures	Roads and Bridges	Driveway, Bitum	N	373827	DRIVEWAY BITUM
407632	40	76	32	Structures	Roads and Bridges	Driveway, Concrete	N	373826	DRIVEWAY CONC
407633	40	76	33	Structures	Roads and Bridges	Parking Lot, Aggrt	N	373840	VEH PRK AREA A
407634	40	76	34	Structures	Roads and Bridges	Parking Lot, Bitum	N	373839	VEH PRK AREA B
407635	40	76	35	Structures	Roads and Bridges	Parking Lot, Concrete	N	373838	VEH PRK AREA C
407636	40	76	36	Structures	Roads and Bridges	Trailer Pad, Aggregate	N	373824	TRALRPAD AGGRT
407637	40	76	37	Structures	Roads and Bridges	Parking Lot, Gravel	N	373841	VEH PRK AREA D
407638	40	76	38	Structures	Roads and Bridges	Trailer Pad, Concrete	N	373829	TRALRPAD CONC
407640	40	76	40	Structures	Roads and Bridges	Roads/Streets, Aggrt	N	373822	ROAD/ST AGGRT
407641	40	76	41	Structures	Roads and Bridges	Roads/Streets, Bitum	N	373821	ROAD/ST BITUM
407642	40	76	42	Structures	Roads and Bridges	Roads/Streets, Concrete	N	373820	ROAD/ST CONC
408001	40	80	01	Structures	All Other Structures	Flag Pole	N	340601	FLAG POLE
408002	40	80	02	Structures	All Other Structures	Cattle Guard	N	340612	CATTLE GUARD
408010	40	80	10	Structures	All Other Structures	Fence, Chain Link	N	340620	FENCE CHAIN LK
408011	40	80	11	Structures	All Other Structures	Fence, Masonry	N	340621	FENCE MASONRY
408012	40	80	12	Structures	All Other Structures	Fence, Other	N	340624	FENCE OTHER
408013	40	80	13	Structures	All Other Structures	Fence, Wood	N	340623	FENCE ST PICKT
408022	40	80	22	Structures	All Other Structures	Landscaping	N	371978	LANDSCAPING
408030	40	80	30	Structures	All Other Structures	Outhouse	N	340614	COMFORT STA FX
408031	40	80	31	Structures	All Other Structures	Passageway, Covered	N	340649	COVERD WALKWAY
408033	40	80	33	Structures	All Other Structures	Passageway, Enclosed	N	333365	ENCL PASSAGEWY
408040	40	80	40	Structures	All Other Structures	Retaining Wall	N	340639	WALL RETAIN

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

408050	40	80	50	Structures	All Other Structures	Shelter	N	340613	SHELTER PER
408052	40	80	52	Structures	All Other Structures	Signs, Exterior	N	340602	SIGNS, UNATTACHED
408053	40	80	53	Structures	All Other Structures	Site Work	N	371797	SITE FILL/EXCAVATION
408060	40	80	60	Structures	All Other Structures	Tennis Court	N	373854	TENNIS COURT
408061	40	80	61	Structures	All Other Structures	Fitness Trail	N	370631	FITNESS TRAIL
40zzzz	40			Structures		Please enter new rp_code	N		
501000	50	10	00	Lease Bldg	Office	General, Admin Building	Z	331000	BLDG ADMIN GEN
501001	50	10	01	Lease Bldg	Office	General, Branch Office	Z	331310	BRANCH OFF
501002	50	10	02	Lease Bldg	Office	General, Institutional Support	Z	331307	ADMIN INST GEN
501010	50	10	10	Lease Bldg	Office	Area, Headquarters	Z	331304	ADMIN HQ AREA
501020	50	10	20	Lease Bldg	Office	Environmental Health & Engineering	Z	338565	OFF ENV HLTH & ENG
501030	50	10	30	Lease Bldg	Office	Hospital Support	Z	331314	ADMIN HOSP SPT
501040	50	10	40	Lease Bldg	Office	IHS, Headquarters	Z	331302	
501050	50	10	50	Lease Bldg	Office	Service Unit Office	Z	331311	SERVICE CTR
501060	50	10	60	Lease Bldg	Office	Counseling, ASAP	Z	331318	ASAP--MNTL HLTH
501061	50	10	61	Lease Bldg	Office	Counseling, Mental Health	Z	331319	MENTAL HEALTH
501062	50	10	62	Lease Bldg	Office	Patient Services, Comm Health, WIC, SSI	Z	331320	COMMUNITY HEALTH
501900	50	19	00	Lease Land	Land, Vacant	Land not being used	N	999990	VACANT SPACE
502000	50	20	00	Lease Land	Land, Institutional	Land used for institutional purposes	N	371775	LAND INSTITUTE
502001	50	20	01	Lease Land	Land, Other	Land Residential	N	999991	LAND RESIDENTIAL
502100	50	21	00	Lease Bldg	Hospital	General	H	333000	HOSPITAL
502110	50	21	10	Lease Bldg	Hospital	5 - 50 beds	H	333351	HOSP GEN 5-50
502111	50	21	11	Lease Bldg	Hospital	51 - 100 beds	H	333352	HOSP GEN 50-100
502112	50	21	12	Lease Bldg	Hospital	101-200 beds	H	333354	HOSP GEN 101-200
502900	50	29	00	Lease Bldg	Other Institutional	Health Center, Full Serv, 40 hrs or more	C	333382	HEALTH CENTER
502901	50	29	01	Lease Bldg	Other Institutional	Health Stat'n, Full Serv, 40 hrs or less	C	333383	HEALTH STATION
502902	50	29	02	Lease Bldg	Other Institutional	Health Stat'n, School Related	C	333384	HLTH STA SCHL
502903	50	29	03	Lease Bldg	Other Institutional	Field Health Station	Z	333385	FIELD HEALTH LOC

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

502909	50	29	09	Lease Bldg	Other Institutional	Outpatient Clinic, Limited Staff	C	333368	OP CLINIC
502910	50	29	10	Lease Bldg	Other Institutional	Outpatient Clinic, General Exam, Trailer	C	333375	OP CLINIC, GEN EXM
502911	50	29	11	Lease Bldg	Other Institutional	Outpatient Clinic, Dental Clinic	C	333373	OP CLINIC, DENTAL
502912	50	29	12	Lease Bldg	Other Institutional	Outpatient Clinic, Dental, Trailer	C	333374	OP CLINIC, DNTL TRLR
502913	50	29	13	Lease Bldg	Other Institutional	Outpatient Clinic, General Practice Bldg	C	333372	OP CLINIC, GEN PRACT
502920	50	29	20	Lease Bldg	Other Institutional	Outpatient Clinic, Dialysis Building	C	333376	OP CLINIC, DIALYSIS
502921	50	29	21	Lease Bldg	Other Institutional	Outpatient Clinic, EEN&T Building	C	333369	OP CLINIC, EEN&T
502922	50	29	22	Lease Bldg	Other Institutional	Outpatient Clinic, HIV/AIDS Building	C	333377	OP CLINIC, HIV/AIDS
502923	50	29	23	Lease Bldg	Other Institutional	Outpatient Clinic, Radiology	C	333371	OP CLINIC, XRAY
502925	50	29	25	Lease Bldg	Other Institutional	Outpatient Clinic, Therapy, Physical	C	333378	OP CLINIC, PHYS THER
502926	50	29	26	Lease Bldg	Other Institutional	Outpatient Clinic, Therapy, Recreational	C	333379	OP CLINIC, THER RECR
502928	50	29	28	Lease Bldg	Other Institutional	Outpatient Clinic, Pharmacy	C	333380	OP CLINIC, PHARMACY
502940	50	29	40	Lease Bldg	Other Institutional	Laboratory, General	C	332000	BLDG LAB GEN
502941	50	29	41	Lease Bldg	Other Institutional	Laboratory, Biology	C	332332	LAB BIOLOGY
502942	50	29	42	Lease Bldg	Other Institutional	Laboratory, Pathology	C	332331	LAB PATHOLOGY
502943	50	29	43	Lease Bldg	Other Institutional	Laboratory, Trailer or Mobile Building	C	332328	LAB MOBILE/TR
502950	50	29	50	Lease Bldg	Other Institutional	ASAP - Group Home	Z	336528	ASAP GRP HOME
502953	50	29	53	Lease Bldg	Other Institutional	YRTC - Youth Regional Treatment Center	Z	336526	YRTC, ADOLESCENT
503000	50	30	00	Lease Bldg	Housing	Single and Multi-Family Housing	N	336000	RESIDENCE GEN
504000	50	40	00	Lease Bldg	Storage	General	Z	334391	WAREHOUSE GEN
504010	50	40	10	Lease Bldg	Storage	Equipment	Z	334395	EQUIPMENT STOR
504011	50	40	11	Lease Bldg	Storage	Furniture	Z	334394	FURNITURE STOR
504012	50	40	12	Lease Bldg	Storage	Hazardous	Z	334392	STORAGE HAZARD
504013	50	40	13	Lease Bldg	Storage	Hospital Supplies	Z	333386	HOSP SUPPLY
504014	50	40	14	Lease Bldg	Storage	Records	Z	334396	RECORDS STOR
504015	50	40	15	Lease Bldg	Storage	Health Care Supplies	Z	334393	SUPPLY STORAGE
504016	50	40	16	Lease Bldg	Storage	Tools	Z	334397	TOOL STORAGE
506010	50	60	10	Lease Bldg	Service	Ambulance	Z	373900	AMBULANCE

TECHNICAL HANDBOOK FOR
ENVIRONMENTAL HEALTH AND ENGINEERING
VOLUME IV - REAL PROPERTY
PART 38 - ASSET MANAGEMENT

	50	60		Lease Bldg	Service		Z	334404	
506012	50		12	Lease Bldg		Cafeteria	Z		KIT/DIN HALL COMB
506013		60	13		Service	Canteen		334425	CANTEEN
	50	60		Lease Bldg	Service		Z	334433	
506016	50		16	Lease Bldg		Computer Services	Z		COMP & DATA SV
506017		60	17		Service	Custodial		334399	CUST ENG SHOP
	50	60		Lease Bldg	Service		Z	334430	
506020	50		20	Lease Bldg		Educational /Intern	Z		INTERN TRNG
506021		60	21		Service	Educational /Meeting		334434	MTG/TRNG CNTR
	50	60		Lease Bldg	Service		Z	337000	
506023	50		23	Lease Bldg		Educational /Vocation	Z		VOCATIONL TRNG
506025		60	25		Service	Garage, Government Vehicle		334406	VEH GAR GOVT
	50	60		Lease Bldg	Service		Z	334398	
506027	50		27	Lease Bldg		Mausoleum	Z		MAUSOLEUM UNGD
506030		60	30		Service	Patient Library		334451	LIBRAR PATIENT
	50	60		Lease Bldg	Service		Z	334407	
507000	50		00	Lease Land		Land used directly in basic research	N		LAND R&D SITE
508000		80	00		Land, Other	Land which cannot be classified elsewhere		999999	NOT DEFINED
	50	90		Lease Land	Land, Trust		N	371796	
50zzzz	50					Please enter new rp_code	N		

doc: o:\...\DFEE\realty\audit\#chap38.v25